MAY 21 '13 -4 34 PM

SURFACE TRANSPORTATION BOARD

FIRST UNION RAIL

One O'hare Centre 6250 River Road, Suite 5000 Rosemont, IL 60018-4214

May 17, 2013

Tel 847 318 7575 Fax 847.318.7588 www.firstunionrail.com

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W., Suite 100
Washington, DC 20423-0001

Re: Documents for Rail Recordation

Re: Memorandum of Lease Agreement

Dear Section Chief.

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) originals and one (1) copy of a Memorandum of Lease Agreement dated May 3, 2013, a secondary document as defined in the Board's Rules for the Recordation of Documents. The enclosed document relates to the Lease Agreement which was duly filed with the Surface Transportation Board under primary Recordation Number 22658.

The names and addresses of the parties to the enclosed document are

Lessor First Union Rail Corporation

Lessee

Interstate Commodities, Inc.

One O'Hare Centre

7 Madison Street

6250 N River Road, Suite 5000

Troy, NY 12181

Rosemont, IL 60018

A description of the railroad equipment covered by the enclosed document is for twenty-six (26) hopper cars in the series NDYX 515809 – NDYX 516122 (see Exhibit A for specific car numbers).

A short summary of the document to appear in the index follows.

Memorandum of Lease

Also enclosed is a check in the amount of \$42.00 payable to the order of the Surface Transportation Board covering the required recordation fee. Kindly return one (1) stamped original of the enclosed document to the undersigned along with the additional copies.

If you have any questions regarding the above-referenced matter, please contact ine at (847) 384-5397 Thank you for your cooperation in this matter.

Sincerely.

Marcia Dunne

Senior Documentation Specialist

Enclosures

(INCI045)



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ASSGN NO.. INCl045

(Notary Public)

MEMORANDUM OF LEASE

SUKFACE TRANSPORTATION BOARD

day of, 2013 by and between First Union Rail Corporation ("Lessor"), a North Carolina corporation, and Impostate Commodities, Inc. ("Lessee"), a New York corporation
WITNESSETU:
The undersigned Lessor and Lessoc have entered into that certain Lease Agreement (the "Lease"), dated as of May 24, 1999, whereby Lessor has agreed to lease to Lessoc certain railcars pursuant to Rider No. 45 to the Lease (the "Rider"), as described in more particular on Exhibit A attached hereto, effective as of Lease (the "Rider"), and subject to the terms, conditions and provisions of the above-mentioned Lease and Rider. IN WITNESS WHEREOF, the parties hereto have each caused this Memorandum to be duly executed under seal by their respective officers duly authorized as of the date and year first above written.
LESSOR:
FIRST UNION RAIL CORPORATION By Name: PHCHARD F SEYMOUR WICE PRESIDENT SALED MARKETING Title: Name DEDRGIA TREIBURGER Title: Mar of Daymen 1747/Dr Executed on this 3 day of May , 2013
STATE OF JIII IN S
COUNTY OF
I, Jani Ce L Errolva, a Notary Public of the County and State aforesaid, certify that <u>Richard F. Scy. Now</u> personally appeared before me this day and acknowledged his/her due execution of the foregoing Memorandum of Lease WITNESS my hand and official stamp or seal, this 3 day of My 2013
Notary Public
My Commission Expires.

<

LESSEE:

	INTERSTATE COMMODITIES, INC.
ATTEST.	By:
	Name Greg Oberting
By Melissa Usher	Title President
Name Melissa Usher	
Title Fleet Manager	Executed on this 12 day of April . 2013
[CORPORATE SEAL]	
STATE OF NY	
COUNTY OF Renssalaer	
certify that Great Oberting acknowledged his/her due execution of the fore	a Notary Public of the County and State aforesaid, personally appeared before me this day and going Memorandum of Lease.
WITNESS my hand and official stamp	or scal, this 12 day of April , 2013
	Notary Public
Commission Expires	1
10/23/14	CANA DAIV
(Notary Public)	ANN CAROLYN DALY

ANN CAROLYN DALY
Notary Public, State of New York
Qualified in Albany County
No. 01DA6049612
Commission Expires Oct 23, 20

EXHIBIT A to MEMORANDUM OF LEASE

NUMBER OF CARS. Twenty-six (26)

DESCRIPTION OF CARS: Covered Hopper Cars

CAR NUMBERS

NDYX	515809	NDYX	515939
NDYX	515816	NDYX	515944
NDYX	515824	NDYX	515946
NDYX	515831	NDYX	515964
NDYX	515841	NDYX	515977
NDYX	515844	NDYX	516028
NDYX	515850	NDYX	516062
NDYX	515900	NDYX	516064
NDYX	515917	NDYX	516093
NDYX	515918	NDYX	516095
NDYX	515926	NDYX	516097
NDYX	515929	NDYX	516104
NDYX	515932	NDYX	516122